

Exhibit 233

**United States of America
Before the
Commodity Futures Trading Commission**

**In the Matter of:
Retail Forex Fraud: FXCM**

Sworn Statement of Sheldon N. Abrams

I, Sheldon N. Abrams, hereby swear and affirm that all of the statements set forth herein are to the best of my knowledge true and correct.

1. I am above the age of 21 years and am fully competent and authorized to make this sworn statement.

2. I am a partner of Gimbel Abrams + Singer, Certified Public Accountants, located at 10 South Riverside Plaza, Chicago, Illinois 60606. I am a certified public accountant licensed in Illinois.

3. Gimbel Abrams + Singer has provided accounting and tax services to Effex Capital, LLC ("Effex Capital") from 2011 through the present. I have been personally involved in the audits of Effex Capital for the years 2011 through 2014, and have supervised other personnel working under my direction in connection with each of the foregoing audits.

4. Each of the audits was conducted in accordance with audit standards generally accepted in the United States of America.

5. For the years ended 2011 through 2014, Gimbel Abrams + Singer has audited the financial statements of Effex Capital. Included in the financial statements

are trading expenses incurred by Effex Capital as payment to FXCM. Trading expenses incurred by Effex Capital with FXCM expressed as a percentage of Effex Capital's revenues are as follows for referenced years:

2011	59.0%
2012	43.4%
2013	35.6%
2014	20.9%

Dated: December 8, 2015



Sheldon N. Abrams